



STATE BOARD OF EQUALIZATION

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Executive Director

December 30, 2005

TO: ALL PRIVATE RAILROAD CAR TAX ASSESSEES

The State Board of Equalization has established the following 2006 Calendar for the Assessment and Collection of Private Railroad Car Tax.

2006

- |                       |   |
|-----------------------|---|
| January 6             | Last day to file request with the Chief of Board Proceedings, for the February 1 agenda to make presentations to the Board on factors and procedures affecting FY 2006-07 values of private railroad cars.  |
| February 1            | Valuation Division staff sends Annual Report of Private Railroad Cars (BOE-519-PC) to private railroad car assessees. Staff informs assessees that when completed, a summary of staff's working papers will be available upon request. Staff will be available to discuss these values. |
| February 1            | Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2006-07 taxable values of private railroad cars.<br><br>In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 1. |
| April 30              | Last day to file Annual Report of Private Railroad Cars. Failure to file timely will result in a penalty unless an extension is granted. Extensions are granted only where good cause is established.   |
| June 7-18             | Staff discusses taxable values and supporting data with private railroad car assessees.   |
| On or Before August 1 | 1. Board adopts Private Railroad Car Assessment Roll.<br>2. Staff mails notices of assessment and copies of working papers.   |
| September 20          | Last day to file a petition for reassessment and/or abatement of penalty. When good cause can be established, the Board may extend the filing deadline to October 5.  |

ALL PRIVATE RAILROAD CAR  
TAX ASSESSEES

-2-

December 30, 2005

On or Before October 15	Staff mails Notices of Assessment and of Taxes Levied Thereon (Tax Bills).
December 10	Last day to pay private railroad car tax without incurring a penalty and interest.
On or Before January 31, 2007	Board hears petitions for reassessment and petitions for abatement of penalty. Postponements of Board hearings are granted for only the most compelling reasons.

Sincerely,

/s/ Ramon J. Hirsig

Ramon J. Hirsig  
Executive Director

RJH:jr